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6	Attorney for Debtor		
7	UNITED STATES BANKRUPTCY COURT		
8	EASTERN DISTRICT OF CALIFORNIA – SACRAMENTO DIVISION		
9			
10) C N 2021 20770	
11	In re:) Case No. 2021-20770	
12	ANGELAS PATRICIA ASHLEY Debtors.	Chapter 13	
		DC No. JLL-1	
13	Destors.) Date: September 14, 2021) Time: 1:00 p.m.	
15		Time: 1:00 p.m. Place: U.S. Bankruptcy Court 501 I Street, 6 th Floor Courtroom 32	
16) Sacramento, CA	
17			
18	MOTION TO MAKE COLLA		
19	MOTION TO VALUE COLLATERAL OF INTERNAL REVENUE SERVICE		
20	ANGELAS PATRICIA ASHLEY, the debtor, hereby moves this Court for an Order		
21	Valuing the Collateral held by the Internal Revenue Service. This motion is based on the		
22	following:		
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25	Motion to Value Collateral of Internal Revenue Service		
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- 1. The Petitioner is the Debtor in the Chapter 13 in the above-captioned bankruptcy case, having filed her petition for relief on March 4, 2021. Russell D. Greer has been duly appointed to serve as the Chapter 13 Trustee on this case.
- 2. No claim has been filed to date in this case on behalf of the Internal Revenue Service.
- 3. This motion is brought pursuant to 11 U.S.C. § 506(a) and (d) and Rule 3012 of the Federal Bankruptcy Procedures.
- 4. The Schedules in this case disclose the Debtor's interest in personal property of \$18,000.
- 5. The Schedules filed in this case also disclose a debt owed to the Internal Revenue Service.
- 6. The Debtor believes and asserts that this creditor holds a valid security interest in the personal property in the nature of a Federal Tax Lien.
- 7. The Debtor further believes and asserts that the present balance owed by the Debtor to this creditor is \$29,403.62.
- 8. Based on the foregoing and the Declaration filed herewith, the Debtor asserts that the value of the security interest held by the Internal Revenue Service is \$18,000 and has proposed a plan to pay the value of the secured debt.

Wherefore, Debtor respectfully requests that the Court determine that the value of the security interest, as held by the Internal Revenue Service, in the personal property be set at \$18,000.

Dated: August 27, 2021

/s/ Jen Lee JEN LEE ATTORNEY FOR DEBTOR